

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION - DETROIT**

**IN RE:**

**THERESSA ANTIONETTE NELSON**

**CASE NO: 23-46633**

**CHAPTER: 13**

**JUDGE: RANDON**

**Debtors /**

**DEBTOR'S PARTIAL OBJECTION TO PROOF OF CLAIM  
OF CREDITOR MICHIGAN DEPARTMENT OF TREASURY (Claim #16)**

**NOW COMES** Debtor, Theressa Antionette Nelson, by and through her undersigned counsel, and in support of her objection states as following:

1. Creditor filed a Proof of Claim (#16) on January 9, 2024, in the total amount of \$22,612.37, of which the priority portion is alleged to be \$19,093.91 with the remainder being unsecured non-priority debt.
2. Debtor disputes \$17,913.69 of the priority portion of the claim, as that amount appears to be from a prior business entity, and relate to withholding taxes for which Debtor has no personal liability thereon—no personal assessment having been made against her.
3. Additionally, on information and belief, Debtor avers that to the best of her knowledge, said withholding taxes were in fact paid by the business entity. A copy of the Payment History Overview (3 pages) is attached hereto as Exhibit A and incorporated by reference herein.
4. Debtor also disputes \$3,251.71 of the non-priority claim, as that amount relates to the penalties assessed on the withholding taxes.
5. Debtor does not object to the priority portion of the claim for individual income taxes owed for tax year 2020 in the total amount of \$1,177.22.
6. Likewise, Debtor does not object to the penalty assessed on the individual income taxes owing for 2020 in the amount of \$266.75.

**WHEREFORE**, Debtor prays this Court shall sustain Debtor's Objection to Creditor's Claim in the amount of \$21,168.40 (\$17,916.6 priority and \$3,251.71 non-priority), and only allow Creditor's claim in the total amount of \$1,443.97 (a priority claim in the amount of \$1,177.22 and a non-priority claim in the amount of \$266.75); and for any further relief this Court deems just.

/s/ William R. Orlow

William R. Orlow (P41634)  
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[bocecf@boclaw.com](mailto:bocecf@boclaw.com)

Dated: July 24, 2024

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
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IN RE:

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Debtors /

**ORDER SUSTAINING DEBTOR'S PARTIAL OBJECTION TO  
PROOF OF CLAIM OF CREDITOR MICHIGAN DEPARTMENT OF  
TREASURY (Claim #16)**

This matter having come on for hearing before the Court by way of the partial objection of the Debtor Theressa Antionette Nelson to the allowance of the claim of the above referenced creditor, service having been made with a notice of hearing allowing a thirty-three (33) day notice pursuant to Bankruptcy Rule 3007, a hearing having been held, the Court having heard the matter in open Court and for the reason stated on the record;

**NOW THEREFORE, IT IS HEREBY ORDERED THAT:**

The partial objection to the Proof of Claim filed by the above-referenced Creditor is hereby granted.

**IT IS FURTHER ORDERED** as follows: *[Only provisions checked below apply]*

[XX] Creditor Michigan Department of Treasury's claim (Claim #16), shall only be allowed in the total amount of \$1,443.97 (\$1,177.22 priority and \$266.75 priority), and the Trustee shall make the distribution to Creditor Michigan Department of Treasury in the total amount of \$1,443.97 as provided for in Debtor's Chapter 13 Plan.

Revised  
12/1/2016

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IN RE:

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Debtors /

Address: 27250 Bradford Lane, Southfield, MI 48076  
Last four digits of Social Security or  
Employer's Tax Identification (EIN) No(s).(if any) xxx-xx-3524

**NOTICE OF OBJECTION TO CLAIM**

BOC Law Group, P.C. has filed an partial objection to your claim in this bankruptcy case.

**Your claim may be reduced, modified, or disallowed. You should read these papers carefully and discuss them with your attorney, if you have one.**

If you do not want the court to disallow or change your claim, then on or before August 21, 2024, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

**U.S. Bankruptcy Court**  
211 West Fort Street  
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also send a copy to:

BOC Law Group, P.C.  
24100 Woodward Avenue  
Pleasant Ridge, MI 48069

2. Attend the hearing on the objection, scheduled to be held on **August 28, 2024, at 11:00 a.m.**, effective January 1, 2024, Judge Randon will conduct all audio conferences and non- evidentiary hearings by telephone using Microsoft Teams Audio Conferencing. Court hearings currently scheduled to be conducted remotely after January 1, 2024, will be re-noticed to accommodate the transition. At least five minutes before the scheduled time for hearing, counsel and interested parties should call (202) 503-1666 and use Conference ID 231 911 059#. Landline connections are preferred, but cell phone or other telephone services are allowed. Counsel and parties should place their phone on mute and wait until their case is called before unmuting their phone and participating. Under no circumstances should a phone be placed "on hold" during any part of the call

**If you or your attorney do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.**

Date: July 24, 2024

/s/ William R. Orlow

William R. Orlow (P41634)  
24100 Woodward Avenue  
Pleasant Ridge, MI 48069  
248-584-2100  
bocecf@boclaw.com

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**CERTIFICATE OF SERVICE**

William R. Orlow hereby certifies that on July 24, 2024, a copy of the Debtor's **Partial Objection to Proof of Claim of Creditor Michigan Department of Treasury (Claim #16), Proposed Order, Notice of Objection and Hearing, and Certificate of Service**, was filed with the Clerk of the Court using the ECF System, which will send notification of such filing to the following:

**Krispen S. Carroll (P49817)**  
**Chapter 13 Trustee**  
**719 Griswold, Suite 1100**  
**Detroit, MI 48226**

**Moe Freedman (P74224)**  
**Assistant Attorney General**  
**Cadillac Place Building**  
**3030 W. Grand Blvd. Ste. 10-200**  
**Detroit, MI 48202**  
**(313) 456-0140**  
**FreedmanM1@michigan.gov**

**And via Regular Mail U.S. Mail upon:**

**Michigan Department of Treasury**  
**Bankruptcy Unit**  
**Attn: Kavita Kale**  
**P.O. Box 30168**  
**Lansing, MI 48909**

/s/ William R. Orlow

William R. Orlow (P41634)  
Attorney for Debtor  
24100 Woodward Avenue  
Pleasant Ridge, Michigan 48069  
248-584-2100  
bocecf@boclaw.com

Dated: July 24, 2024